

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF WASHINGTON  
AT TACOMA

UNITED STATES OF AMERICA,

Plaintiff,

v.

WILLIAM A. TACKER, JR.; JAMI L.  
TACKER; AMERICAN GENERAL  
FINANCIAL SERVICES, INC.; PORTFOLIO  
RECOVERY ASSOCIATES, LLC;  
ACCOUNTS RECEIVABLE, INC.; EQUABLE  
ASCENT FINANCIAL, LLC; CACH, LLC;  
MIDLAND FUNDING, LLC; BENEFICIAL  
WASHINGTON, INC.; BANK OF AMERICA,  
N.A.; THE BANK OF NEW YORK MELLON  
AS TRUSTEE FOR CWABS, INC. ASSET-  
BACKED CERTIFICATES, SERIES 2007-2;  
STATE OF WASHINGTON; and KING  
COUNTY,

Defendants.

Case No. 2:19-cv-01285-TSZ

**STIPULATION REGARDING  
PRIORITY AND ORDER**

The United States of America; Accounts Receivable, Inc.; the Bank of New York Mellon as Trustee for CWABS, Inc. Asset-Backed Certificates, Series 2007-2; and King County (collectively: “the parties”), by and through their respective undersigned counsel, agree and stipulate as follows:

1. On August 15, 2019, the United States commenced this action, seeking, *inter alia*, to reduce federal tax assessments against William A. Tacker and Jami L. Tacker to judgment, and foreclose federal tax liens on real property located in King County (“Subject Property”).

2. The Subject Property is commonly referred to as 15303 216<sup>th</sup> Ave. NE, Woodinville, WA 98077 (“Subject Property”), and legally described as:

Lot 4, King County Short Plat No. 277080, Recorded Under Recording No. 7706151091, in King County, Washington.  
Parcel No. 162606-9134-06

3. The United States’ federal tax liens, which are identified in the United States’ Complaint in the above-captioned matter, encumber the Subject Property. The first of these federal tax liens arose on August 17, 2009, and all of the tax liens have been recorded by the filing of the Notices of Federal Tax Liens with the King County Auditor, as follows:

	Type of Tax	Recorded Against	Tax Period	Date of Recording
1	1040	William A. Tacker, Jr. and Jami L. Tacker	2008 Refile	07/07/2010 03/26/2019
2	1040	William A. Tacker, Jr. and Jami L. Tacker	2009	08/26/2011
3	1040	William A. Tacker, Jr. and Jami L. Tacker	2010	01/03/2012
4	1040	William A. Tacker, Jr. and Jami L. Tacker	2011	07/11/2012

		Tacker		
5	1040	William A. Tacker, Jr. and Jami L. Tacker	2012	12/17/2013
6	1040	William A. Tacker, Jr. and Jami L. Tacker	2013, 2014, 2015	10/11/2016
7	941	William Tacker, Intech Floor Services	09/30/2006, 12/31/2006	08/26/2011
8	941	William Tacker, Intech Floor Services	03/31/2007, 06/30/2007, 09/30/2007, 12/31/2007, 03/31/2008, 06/30/2008, 09/30/2008, 12/31/2008, 03/31/2009, 06/30/2009, 09/30/2009, 12/31/2009, 03/31/2010, 06/30/2010, 09/30/2010	01/03/2012
9	941	William Tacker, Intech Floor Services	12/31/2010, 03/31/2011	01/03/2012
10	941	William Tacker, Intech Floor Services	12/31/2011	05/10/2012
11	940	William Tacker, Intech Floor Services	12/31/2006, 12/31/2007, 12/31/2008, 12/31/2009, 12/31/2010, 12/31/2011, 12/31/2012	10/23/2012
12	941	William Tacker, Intech Floor Services	03/31/2012	10/23/2012
13	941	William Tacker, Intech Floor Services	06/30/2012	12/11/2012
14	6721	William Tacker, Intech Floor Services	12/31/2011	11/04/2014
15	6721	William Tacker, Intech Floor Services	12/31/2012	03/22/2016
16	941	William Tacker, Intech Floor Services	06/30/2014, 12/31/2014, 03/31/2015, 06/30/2015, 09/30/2015, 12/31/2015, 03/31/2016	08/30/2016

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2	17	940	William Tacker, Intech Floor Services	12/31/2010, 12/31/2012 12/18/2018
3	18	941	William Tacker, Intech Floor Services	03/31/2006, 06/30/2006, 12/31/2012, 03/31/2013 12/18/2018
4	19	6721	William Tacker, Intech Floor Services	12/31/2010 02/20/2019
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Dkt. No. 32, at ¶¶ 22, 28, 33-38.

4. The Bank of New York Mellon as Trustee for CWABS, Inc. Asset-Backed Certificates, Series 2007-2 (“Bank of New York Mellon Trust”) was named as a defendant in this matter pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

Dkt. No. 32, at 16.

5. The Bank of New York Mellon Trust has an interest in the Subject Property by virtue of a Deed of Trust recorded with the King County Auditor on February 7, 2007. On or about December 21, 2006, William A. Tacker, Jr. and Jami L. Tacker, executed a Deed of Trust, and a Promissory Note borrowing \$486,000 and encumbering the Subject Property. The Bank of New York Mellon Trust is the holder of the Promissory Note. The Deed of Trust was recorded in the King County Property Records on February 7, 2007 as #20070207000545. The loan was used to pay off a prior loan that William A. Tacker, Jr. and Jami L. Tacker obtained from Beneficial Washington, Inc.

6. Accounts Receivable, Inc. was named as a defendant in this matter pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property. Dkt. No. 32, at 10. Accounts Receivable Inc. has an interest in the Subject Property by virtue of a Judgment against Jami L. Tacker, in Case No. 12-2-19626-5-SEA in King County Superior Court. The Judgment

1 was recorded with the King County Auditor on June 20, 2012. The Judgment attached to Jami L.  
2 Tacker's interest in the Subject Property.

3 7. King County was named as a defendant in this matter pursuant to 26 U.S.C. §  
4 7403(b) because it may claim an interest in the Subject Property. Dkt. No. 32, at ¶ 18. King  
5 County's interest in the Subject Property is for any unpaid real property taxes.

6 8. The parties hereby stipulate and agree that in the event the Court orders the sale of  
7 the Subject Property, it will be sold free and clear of all the interests of the parties to this case.  
8 The proposed Order of Foreclosure and Judicial Sale submitted by the United States shall  
9 provide that the sale proceeds will be distributed as follows:

- 10 a. First to the United States to the extent of its costs and expenses of the sale;
- 11 b. Second, to the extent there is any unpaid amount owed to King County to which 26  
12 U.S.C. § 6323(b)(6) applies, on the date of the sale of the Subject Property, such  
13 amount will be pro-rated through the date of the sale confirmation, and distributed to  
14 King County;
- 15 c. Third, to the Bank of New York Mellon Trust, by virtue of its Deed of Trust,  
16 described in Paragraph 5, above;
- 17 d. Fourth, to the United States by virtue of its Notices of Federal Tax Liens described in  
18 Paragraph 3, sections (1) – (3) and (7) – (10);
- 19 e. Fifth, to Accounts Receivable, Inc., by virtue of its Judgment against Jami L. Tacker.  
20 The Judgment only attaches to Jami L. Tacker's interest in the Subject Property, and  
21 does not attach to any interest of William A. Tacker, Jr. in the Subject Property;
- 22 f. Sixth, to the United States, by virtue of its Notices of Federal Tax Liens described in

Paragraph 3, sections (4) – (6) and (11) – (19).

9. If the affected parties cannot stipulate to the amounts of their liens, the parties shall file written briefs setting forth their positions and the Court shall determine the amounts of the liens.

10. The Parties agree to bear their own respective costs related to this litigation, including any possible attorney's fees.

Respectfully submitted on 5th day of March, 2020.

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

/s/ Rika Valdman

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/s/ Jennifer H. Atchison

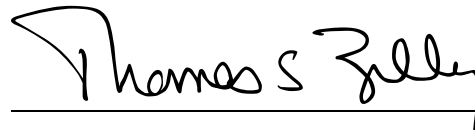
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1  
2 **ORDER**

3 The foregoing Stipulation between the United States; Accounts Receivable, Inc.; the  
4 Bank of New York Mellon as Trustee for CWABS, Inc. Asset-Backed Certificates, Series  
5 2007-2; and King County is APPROVED.

6 IT IS SO ORDERED.

7 DATED this 6th day of March 2020.

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10 Thomas S. Zilly  
11 United States District Judge  
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